

# FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

## General Fund Budget Approval

### Date of Adoption of the General Fund Budget:

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Keith J Glynn

(570)945-5184

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\_\_\_\_\_  
Contact Person

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\_\_\_\_\_  
Email Address

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2021-2022 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Lackawanna Trail SD	COUNTY : Wyoming	AUN : 119665003
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2021-2022 (compared to 2020-2021)?

Yes  No

If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$21486087
Ending Unassigned Fund Balance	\$1500000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.98%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes  No

**I hereby certify that the above information is accurate and complete.**

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2021

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Lackawanna Trail SD	<b>County :</b> Wyoming	<b>AUN Number :</b> 119665003
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

**I hereby certify that the above information is accurate and complete.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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**DUE DATE:            IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.  (A x B x TR) - C: \$531,347.00 C x 2%: \$10,626.94	
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen.  7340 LEA Amount: \$531,347.00 7340 PDE Amount: \$0.00	
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2200, Object 100: \$121,295.00 Function 2200, Object 200: \$167,448.00	
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,200,634
0850 Unassigned Fund Balance	1,500,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$5,700,634</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	10,559,854
7000 Revenue from State Sources	10,333,833
8000 Revenue from Federal Sources	588,900
9000 Other Financing Sources	3,500
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$21,486,087</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$27,186,721</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	8,404,780
6113 Public Utility Realty Taxes	10,000
6114 Payments in Lieu of Current Taxes - State / Local	5,000
6150 Current Act 511 Taxes - Proportional Assessments	1,040,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	762,500
6500 Earnings on Investments	75,000
6700 Revenues from LEA Activities	30,000
6910 Rentals	9,925
6920 Contributions and Donations from Private Sources	192,311
6990 Refunds and Other Miscellaneous Revenue	30,338
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$10,559,854</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	5,756,210
7112 Basic Education Funding-Social Security	374,000
7271 Special Education funds for School-Aged Pupils	904,615
7311 Pupil Transportation Subsidy	891,847
7312 Nonpublic and Charter School Pupil Transportation Subsidy	13,860
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	3,500
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,000
7340 State Property Tax Reduction Allocation	531,347
7505 Ready to Learn Block Grant	181,454
7820 State Share of Retirement Contributions	1,659,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$10,333,833</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8512 IDEA, Part B	203,754
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	225,295
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	37,807
8517 NCLB, Title IV - 21st Century Schools	17,044
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$588,900</b>

Amount

**OTHER FINANCING SOURCES**

9500 Capital Contributions 3,500

**OTHER FINANCING SOURCES \$3,500**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 21,486,087**

Act 1 Index (current): 3.8%

<b>Calculation Method:</b>	<b>Revenue</b>	<b>Section 672.1 Method Choice: (a)(1)</b>	
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>2</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$8,405,000</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b>\$531,347</b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$8,936,347</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$10,117,819</b>		

	<b>Lackawanna</b>	<b>Wyoming</b>	<b>Total</b>
<b>2020-21 Data</b>			
a. Assessed Value	\$31,726,102	\$49,286,350	\$81,012,452
b. Real Estate Mills	170.8800	91.6800	
<b>I. 2021-22 Data</b>			
c. 2019 STEB Market Value	\$282,462,650	\$231,498,880	\$513,961,530
d. Assessed Value	\$31,818,082	\$49,700,510	\$81,518,592
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2020-21 Calculations</b>			
f. 2020-21 Tax Levy	\$5,421,356	\$4,518,573	\$9,939,929
(a * b)			
<b>2021-22 Calculations</b>			
g. Percent of Total Market Value	54.95794%	45.04206%	100.00000%
<b>II.</b>			
h. Rebalanced 2020-21 Tax Levy	\$5,462,780	\$4,477,149	\$9,939,929
(f Total * g)			
i. Base Mills Subject to Index	172.1856	91.6800	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	87.00000%	88.50000%	87.67563%
k. Tax Levy Needed	\$5,560,545	\$4,557,274	\$10,117,819
(Approx. Tax Levy * g)			
<b>I. 2021-22 Real Estate Tax Rate</b>	<b>174.7600</b>	<b>91.6900</b>	
(k / d * 1000)			
<b>III.</b>			
m. Tax Levy Generated by Mills	\$5,560,528	\$4,557,040	\$10,117,568
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$9,586,221
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$8,404,780
(n * Est. Pct. Collection)			



Act 1 Index (current): 3.8%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$8,405,000

Amount of Tax Relief for Homestead Exclusions

\$531,347

Total Approx. Tax Revenue:

\$8,936,347

Approx. Tax Levy for Tax Rate Calculation:

\$10,117,819

	Lackawanna	Wyoming	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	178.7286	95.1638	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,686,801	\$4,729,689	\$10,416,490
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$0.00	\$0.00	
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$19,886

Act 1 Index (current): 3.8%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$8,405,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$531,347</u>		
Total Approx. Tax Revenue:	\$8,936,347		
Approx. Tax Levy for Tax Rate Calculation:	\$10,117,819		

	Lackawanna	Wyoming		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$531,347	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$531,347</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lackawanna	31,818,082	174.7600	5,560,528			87.00000%	
Wyoming	49,700,510	91.6900	4,557,040			88.50000%	
<b>Totals:</b>	<b>81,518,592</b>		<b>10,117,568</b>	- 531,347 =	9,586,221 X	87.67563% =	8,404,780

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes -- Flat Rate Assessments</b>			<b>0</b>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	980,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	110,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes -- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes -- Proportional Assessments</b>			<b>1,090,000</b>
<b>Total Act 511, Current Taxes</b>			<b>1,040,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>513,961,530 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>6,167,538</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u>									
	Lackawanna	172.1856	174.7600	1.50%	Yes	3.8%				
	Wyoming	91.6800	91.6900	0.02%	Yes	3.8%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.8%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	9,295,747
1200 Special Programs - Elementary / Secondary	3,942,808
1300 Vocational Education	1,041,223
1400 Other Instructional Programs - Elementary / Secondary	14,259
<b>Total Instruction</b>	<b>\$14,294,037</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	632,916
2200 Support Services - Instructional Staff	298,878
2300 Support Services - Administration	1,492,801
2400 Support Services - Pupil Health	226,730
2500 Support Services - Business	311,490
2600 Operation and Maintenance of Plant Services	1,646,782
2700 Student Transportation Services	1,292,492
2800 Support Services - Central	278,496
2900 Other Support Services	14,800
<b>Total Support Services</b>	<b>\$6,195,385</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	536,115
3300 Community Services	1,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$537,615</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	35,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$35,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	350,550
5200 Interfund Transfers - Out	73,500
<b>Total Other Expenditures and Financing Uses</b>	<b>\$424,050</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$21,486,087</b>

2021-2022 Final General Fund Budget

LEA : 119665003 Lackawanna Trail SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,745,730
200 Personnel Services - Employee Benefits	3,581,309
300 Purchased Professional and Technical Services	123,728
400 Purchased Property Services	124,050
500 Other Purchased Services	536,711
600 Supplies	182,619
800 Other Objects	1,600
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$9,295,747</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,545,410
200 Personnel Services - Employee Benefits	1,053,826
300 Purchased Professional and Technical Services	453,201
500 Other Purchased Services	851,196
600 Supplies	38,415
800 Other Objects	760
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,942,808</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	420,798
200 Personnel Services - Employee Benefits	247,633
400 Purchased Property Services	250
500 Other Purchased Services	350,400
600 Supplies	22,142
<b>Total Vocational Education</b>	<b>\$1,041,223</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,259
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$14,259</b>
<b>Total Instruction</b>	<b>\$14,294,037</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	404,799
200 Personnel Services - Employee Benefits	204,887
400 Purchased Property Services	240
500 Other Purchased Services	4,500
600 Supplies	18,210
800 Other Objects	280
<b>Total Support Services - Students</b>	<b>\$632,916</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	121,295
200 Personnel Services - Employee Benefits	167,448
400 Purchased Property Services	240
600 Supplies	9,895

## 2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Instructional Staff</b>	<b>\$298,878</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	724,661
200 Personnel Services - Employee Benefits	497,545
300 Purchased Professional and Technical Services	143,930
400 Purchased Property Services	4,057
500 Other Purchased Services	54,308
600 Supplies	36,500
800 Other Objects	31,800
<b>Total Support Services - Administration</b>	<b>\$1,492,801</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	115,720
200 Personnel Services - Employee Benefits	90,010
300 Purchased Professional and Technical Services	12,850
400 Purchased Property Services	300
500 Other Purchased Services	250
600 Supplies	7,600
<b>Total Support Services - Pupil Health</b>	<b>\$226,730</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	137,571
200 Personnel Services - Employee Benefits	106,813
300 Purchased Professional and Technical Services	56,110
400 Purchased Property Services	1,350
500 Other Purchased Services	5,448
600 Supplies	3,348
800 Other Objects	850
<b>Total Support Services - Business</b>	<b>\$311,490</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	536,024
200 Personnel Services - Employee Benefits	421,854
300 Purchased Professional and Technical Services	24,000
400 Purchased Property Services	265,629
500 Other Purchased Services	102,375
600 Supplies	270,900
700 Property	26,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,646,782</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	1,291,492
600 Supplies	1,000
<b>Total Student Transportation Services</b>	<b>\$1,292,492</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	172,558
200 Personnel Services - Employee Benefits	90,233
500 Other Purchased Services	500

## 2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	15,205
<b>Total Support Services - Central</b>	<b>\$278,496</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	14,800
<b>Total Other Support Services</b>	<b>\$14,800</b>
<b>Total Support Services</b>	<b>\$6,195,385</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	225,230
200 Personnel Services - Employee Benefits	96,842
300 Purchased Professional and Technical Services	28,800
400 Purchased Property Services	2,500
500 Other Purchased Services	127,231
600 Supplies	48,837
800 Other Objects	6,675
<b>Total Student Activities</b>	<b>\$536,115</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	1,500
<b>Total Community Services</b>	<b>\$1,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$537,615</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
700 Property	35,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$35,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$35,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	90,550
900 Other Uses of Funds	260,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$350,550</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	73,500
<b>Total Interfund Transfers - Out</b>	<b>\$73,500</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$424,050</b>
<b>TOTAL EXPENDITURES</b>	<b>\$21,486,087</b>



**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	5,500,000	6,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	25,000	25,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$5,525,000</b>	<b>\$6,025,000</b>

**Long-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund
Public Purpose (Expendable) Trust Fund
Other Comptroller-Approved Special Revenue Funds
Athletic / School-Sponsored Extra Curricular Activities Fund
Capital Reserve Fund - § 690, §1850
Capital Reserve Fund - § 1431
Other Capital Projects Fund
Debt Service Fund
Food Service / Cafeteria Operations Fund
Child Care Operations Fund
Other Enterprise Funds
Internal Service Fund
Private Purpose Trust Fund
Investment Trust Fund
Pension Trust Fund
Activity Fund
Other Agency Fund

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$5,525,000</b>	<b>\$6,025,000</b>
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**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**General Fund**

0510 Bonds Payable	4,240,000	3,980,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	450,000	425,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$4,690,000</b>	<b>\$4,405,000</b>
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**Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**Other Comptroller-Approved Special Revenue Funds**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**Athletic / School-Sponsored Extra Curricular Activities Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Capital Projects Fund**

**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Investment Trust Fund**

**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Pension Trust Fund**

**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Activity Fund**

**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$4,690,000</b>	<b>\$4,405,000</b>

**Short-Term Payables**

**06/30/2021 Estimate**

**06/30/2022 Projection**

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$4,690,000</b>	<b>\$4,405,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,200,634
0850 Unassigned Fund Balance	1,500,000
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,700,634</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$5,700,634</b>
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